

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In re

MAX & ERMA'S RESTAURANT, INC.,

Debtor,

MAX & ERMA'S RESTAURANT, INC.,

Movant,

vs.

NO RESPONDENTS

Case No. 09-27807-MBM

Chapter 11

Related to Doc. No. 289

Hearing Date and Time:

February 11, 2010 at 10:30 p.m.

SUPPLEMENTAL VERIFIED STATEMENT OF MARK A. ROBERTS

I, Mark A. Roberts, verify and declare as follows:

1. I am a Managing Director of Alvarez & Marsal North America, LLC (the "A&M"). I am authorized to make this supplemental verified statement (the "Supplemental Verified Statement") on behalf of A&M. This Supplemental Verified Statement is submitted as a supplement to my verified statement dated January 20, 2010 (the "Verified Statement") and in support of the Expedited Motion to Employ Alvarez & Marsal North America, LLC As Crisis Managers for the Debtor and to Appoint Mark A. Roberts as Chief Executive Officer (the "Motion") and the Stipulated Order (defined below).

2. On January 15, 2010, Max & Erma's Restaurant, Inc. (the "Debtor"), PNC Bank, National Association, for itself and as agent for the Debtor's pre-petition secured lenders ("Agent"), and the Official Committee of Unsecured Creditors (the "Committee") submitted to the Bankruptcy Court a Stipulation and Consent Order Authorizing and Directing Debtor to Retain a Chief Restructuring Officer (the "Stipulated Order") for its consideration during the hearing ("January 15<sup>th</sup> Hearing") on a motion to appoint a chapter 11 trustee.

3. On January 15, 2010, the Bankruptcy Court entered the Stipulated Order [Docket No. 272], which authorized the retention of A&M as the most senior operating officer to supervise and maintain the operation of the businesses of the Debtor.

4. During the January 15<sup>th</sup> Hearing, counsel for the Debtor represented to the Court that a subsequent, supplemental application would be filed with the Bankruptcy Court for disclosure purposes.

5. On January 20, 2010, the Debtor filed the Motion.

6. Since the filing of the Motion, the Office of the United States Trustee made multiple inquiries/requests concerning A&M's retention, including, among others things, disclosure of the non-debtor/third party that paid A&M a \$250,000 non-refundable retainer. By letter dated January 25, 2010, telephone calls and this Supplemental Verified Statement, A&M has responded to the inquiries/requests of the United States Trustee.

7. The retainer referenced in paragraph 10(d) of the Motion was paid by Power Contracting, Inc., a firm that I understand is controlled and/or owned by Gary Reinhart Sr. The retainer was paid by wire on or about January 15, 2010 in conjunction with Mr. Reinhart's signing of A&M's engagement letter. This retainer was disclosed to and approved by the Agent's counsel and the Committee's counsel in advance of payment.

8. The Office of the United States Trustee also requested that A&M disclose its relationships with bankruptcy case professionals. A&M expanded its internal relationship search to include the following parties:

- a. Robert O. Lampl, Attorney for the Debtor
- b. Reed Smith, LLP, Attorney for the Agent
- c. Raintree Capital Advisors, LLC, Financial Advisors for the Agent
- d. Bailey Cavalleri, LLC, Attorney for the Agent
- e. McGuireWoods LLP, Attorney for the Committee
- f. Walker Neil Partners, Financial Advisors for the Committee

g. Staff of the Office of the U.S. Trustee, Region 3

h. Roberta A. DeAngelis, Acting U.S. Trustee

Based on such review, Reed Smith, LLP and McGuireWoods, LLP have represented clients in unrelated matters where A&M or its affiliates were also an advisor (or provided crisis management) to the same client. In certain matters, these professionals may have engaged A&M on behalf of such client. In addition, McGuireWoods has and may continue to advise me and A&M in matters unrelated to the Debtor's cases.

9. The Office of the United States Trustee also requested that A&M run a relationship check against the entire creditor body identified in the Debtor's bankruptcy schedules and file a supplemental verified statement disclosing any current or past connections with any such creditor. A&M has done so and has also run a relationship check against certain other parties in interest to the Debtor's bankruptcy cases, including, significant debt holders, the top 20 unsecured creditors, significant equity holders, certain professionals in the Debtor's case, major suppliers and other interested parties. The parties searched by A&M are identified on Exhibit A hereto (the "Parties in Interest"). To the best of my knowledge, A&M has no connection with the Parties in Interest except as described on Exhibit B hereto..

10. To the best of my knowledge, A&M's relationships with the Parties in Interest identified on Exhibit B hereto are wholly unrelated to the Debtor and its bankruptcy case.

11. None of A&M's clients identified on Exhibit B account for more than 1% of firm-wide revenues in the past two years.

12. To the best of my knowledge, except as specifically disclosed in the Verified Statement and this Supplemental Verified Statement, A&M does not hold any interests that would prevent A&M from acting on behalf of the Debtor in this case as required under the Stipulated Order. If any new material, relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental verified statement.

Date: February 4, 2010

A handwritten signature in black ink, appearing to read 'Mark A. Roberts', is written over a horizontal line.

Mark A. Roberts  
Managing Director,  
Alvarez & Marsal North America, LLC

## **Exhibit A to Supplemental Verified Statement Parties Searched**

### **Debtors:**

Max and Erma's Restaurants, Inc.

### **Significant Secured Debt Holders:**

PNC Bank NA, Successor to merger by National City Bank  
The Huntington National Bank  
Park National Bank

### **Significant Unsecured Creditors:**

361 STUDIOS LLC.  
A & B PRINTING  
ACK TEMP  
A-DIRECT DEPOSIT EXPENSE RP  
ADP COLUMBUS REGION  
AERO FILTER INC  
AES/PHEAA  
AIS COMMERCIAL PARTS & SERV  
ALL STATES EASTON SERVICES  
ALLEGHENY POWER  
ALLEGHENY REFRIGERATION SER  
ALTAMETRICS, INC.  
AMERICAN ELECTRIC POWER  
AMERICAN EXPRESS  
AQUA OHIO, INC.  
ARAMARK UNIFORM SERVICES, I  
ARMSTRONG CABLE SERVICES  
ASSURED SOLUTIONS  
AT & T MOBILITY  
AT SYSTEMS, INC.  
AT&T  
AT&T (FORMERLY BELLSOUTH)  
AT&T (FORMERLY SBC)  
AT&T INTERNET SERVICES (FOR  
AT&T LONG DISTANCE (FORMERL  
A-TECH REFRIGERATION  
ATLANTA REFRIGERATION SERVI  
BEAUMONT CENTRE COMMERCIAL  
BECK, J. B. LLC  
BECK, LINDA  
BEST COURIER, INC.  
BEST RESTAURANT EQUIPMENT  
BOMGARDNER, JOEL  
BP  
BRATTIN, MEGAN  
BRIGHT, BRITTANY  
BROGAN & TENNYSON INC.  
BROWNING-FERRIS INDUSTRIES

BUCKEYE TELESYSTEM  
BUREAU OF WORKERS' COMPENSA  
BUTLER COUNTY DEPARTMENT OF  
BUTLER, JOHN W  
C T CORPORATION  
CACH, LLC  
CAFCO, INC.  
CALL MANAGEMENT RESOURCES  
CANTON TOWNSHIP WATER DEPAR  
CAPITAL LIGHTING  
CAPITAL ONE BANK  
CAPITOL COPY  
CAPPIE SPORTSWEAR & SCREEN  
CARLIN, EDWARDS, BROWN, & H  
CARMEL VENTURES  
CB RICHARD ELLIS  
CB RICHARD ELLIS INC  
CBS RADIO  
CENTRAL TAX BUREAU OF PA, I  
CHAPTER 13 TRUSTEE  
CHARTER TOWNSHIP OF PLYMOUT  
CHEFWEAR, INC.  
CHOICE AIRE/D & F HEATING  
CINCINNATI BELL TELEPHONE  
CINCINNATI WATER WORKS  
CINTAS CORPORATION #333  
CIRIELLO, WILLIAM J. PLUMBI  
CITIZENS GAS & COKE  
CITY OF AUBURN HILLS  
CITY OF BIRMINGHAM  
CITY OF CARMEL, IN.  
CITY OF CHARLOTTE  
CITY OF COLUMBUS  
CITY OF GRANDVILLE  
CITY OF LIVONIA-LIV.  
CITY OF MAUMEE  
CITY OF MAUMEE, OHIO  
CITY OF NILES, OHIO  
CITY OF NORTH CANTON PUBLIC  
CITY OF PERRYSBURG  
CITY OF PICKERINGTON  
CITY OF ROCHESTER HILLS  
CITY OF SANDY SPRINGS  
CITY OF SPRINGBORO WATER B  
CITY OF STERLING HEIGHTS  
CITY OF VIRGINIA BEACH  
CITY OF WARRENVILLE  
CITY OF WESTERVILLE  
CITY OF WESTLAND  
CITY TREASURER  
CITY TREASURER/LICENSE SECT  
CITY-COUNTY TAX COLLECTOR  
CLERMONT COUNTY TREASURER  
CLIMATECH INC.  
CLP-SPF ROOKWOOD COMMONS, L

COCA-COLA  
COLE MT WOODRIDGE IL, LLC  
COLUMBIA GAS  
COLUMBIA GAS OF KENTUCKY  
COLUMBUS BLUE JACKETS  
COLUMBUS METRO FCU  
COMCAST  
COMCAST CABLEVISION  
COMED  
COMMERCIAL PARTS  
COMMONWEALTH OF VIRGINIA  
COMPOSITE TRADE PRINTING  
CONDO, KELLY  
CONDO, SAMANTHA  
CONSOLIDATED COMMUNICATIONS  
CONSUMERS ENERGY  
CONTINENTAL CAPITAL FUND I,  
CONTINGENT NETWORK SERVICES  
CORNERSTONE MAX PICKERINGTO  
COX COMMUNICATIONS  
CREADY, CATHY A  
CREATIVE GROUP  
CRESTVIEW HILLS TOWN CENTER  
CROSBY, BRETT  
CROWNE PLAZA  
CS UNIVERSITY PLACE I, LLC,  
CURRAN TAYLOR INC  
CYPRESS COMMUNICATIONS  
DAYTON POWER & LIGHT  
DDR  
DDR DEER PARK TOWN CENTER L  
DEATON'S MECHANICAL COMPANY  
DEBORD, JEANNE  
DELAWARE MUNICIPAL COURT  
DEPARTMENT OF PUBLIC UTILIT  
DETROIT MEDIA PARTNERSHIP  
DICKERSON, DAVID D & ASSOCI  
DIRECT ENERGY-(ELECT)  
DIRECT ENERGY\_(GAS)  
DIRECT TV  
DISPONETTE SERVICE CO., INC  
DIVERSIFIED COLLECTION SERV  
DIVISION OF WATER  
DMX MUSIC  
DOMINION EAST OHIO  
DOMINION PEOPLES  
DOMINION VIRGINIA POWER  
DONATO'S  
DOUBLETREE HOTEL VIRGINIA B  
DREHER BUSINESS PRODUCTS  
DTE ENERGY  
DUBOSE, TRICETTA  
DUERR, CASIE  
DUKE ENERGY (FORMERLY CINER  
DUNLEAVEY, MIKE

DUPAGE COUNTY  
DUPAGE COUNTY PUBLIC WORKS  
DUQUESNE LIGHT  
DURO-LAST ROOFING, INC.  
EAGLE PUBLISHING COMPANY  
EASTON TOWN CENTER, LLC  
EAVES, ANDREW A  
ECOLAB  
ECOLAB PEST ELIM.  
EDFUND  
EMCO SPRINKLER COMPANY, INC  
ENERGEN INC.  
ENERGY UNITED  
ENGINEERING EXCELLENCE INC.  
ENSALACO, NORA  
ENVIRONMENTAL WASTE SOLUTIO  
EQUITABLE GAS  
ERIE COUNTY DEPARTMENT OF H  
ERIE SEAWOLVES INC.  
ERIE WATER WORKS  
EXELON ENERGY COMPANY  
FACILITEC EAST  
FACILITIES RESOURCE GROUP  
FEDERAL EXPRESS  
FEDERAL WAGE AND LABOR LAW  
FIFTH THIRD BANK  
FINK, LAUREN  
FIRST CONCORD PROPERTIES, L  
FIRST ENERGY SOLUTIONS  
FISCHNICH, SCOTT  
FLAHERTY & O'HARA, P.C.  
FLORIDA DEPARTMENT OF AGRIC  
FORMAT PROFESSIONAL BUS.  
FOX CHAPEL AUTHORITY  
FRANKLIN COUNTY MUNICIPAL C  
FRANKLIN MACHINE PRODUCTS,  
FURRIE, SIERRA D  
GARDA CL GREAT LAKES INC  
GAS SOUTH  
GASKET GUY  
GASSI, MICHAEL  
GATES, FRANK, SERVICE CO.  
GATEWAY MANAGEMENT SERVICES  
GBQ PARTNERS LLC  
GCS SERVICE, INC.  
GEER GAS CORPORATION  
GENERAL REVENUE CORPORATION  
GEORGIA DEPARTMENT OF REVEN  
GEORGIA POWER CO.  
GEORGIA SALES AND USE  
GOLDMAN, JANICE  
GRANITE TELECOMMUNICATIONS  
GREAT LAKES SERVICE  
GREEN GUARD FIRST AID & SAF  
GREENE COUNTY SANITARY ENG.



GREENLINK NETWORKS  
GREENWOOD INVESTORS  
GUARDIAN ALARM COMPANY  
GUARDIAN PLUMBING & HEATING  
GUELDA, CHARLES & SONS  
HALF, ROBERT TECHNOLOGY  
HAMPTON ROAD SEWER (HRSD)  
HAMPTON TOWNSHIP MUNICIPAL  
HANCOCK, JOHN  
HARMONY INVESTMENTS  
HARRINGTON INDUSTRIAL LAUND  
HEALTH COMMUNICATIONS, INC.  
HEAT TRANSFER SPECIALISTS  
HERVEY, JAMES TREVOR  
HESS CORPORATION  
HFT HOLDINGS  
HIGGINS, CAREY  
HINDS, DANIELLE G  
HOBART-CORPORATION  
HOLIDAY INN WILMINGTON  
HOTSCHEDULES WORKFORCE SOLU  
HURST INDUSTRIES  
ICONTROL-ENTERPRISE.COM  
IKON OFFICE SOLUTIONS  
ILLINOIS DEPARTMENT OF REVE  
ILLINOIS LIQUOR CONTROL.COM  
ILLUMINATING COMPANY  
IMS  
INDIANA DEPT. OF REV.  
INDIANA SECRETARY OF STATE  
INDIANAPOLIS POWER  
INDIANAPOLIS WATER  
INFOPRINT SOLUTIONS COMPANY  
INGERSOLL, MICHEAL  
INLAND US MANAGEMENT LLC  
INSIGHT COMMUNICATIONS  
INTECH PARK SERVICE ASSOCIA  
INTERNAL REVENUE SERVICE  
IRISH, SCOTT A  
ISAAC-3030, LLC  
ISERV COMPANY  
J & J INDUSTRIES, INC.  
JACKSON, ERROL  
JAGUAR CREDIT CORP  
JBE MANAGEMENT LLC  
JOHNSON, TERRANCE/ROXANNA J  
KENDZIERSKI, JESSICA  
KENTON COUNTY FISCAL COURT  
KENTUCKIANA COMFORT CENTER  
KENTUCKY AMERICAN WATER  
KENTUCKY STATE TREASURER-LE  
KENTUCKY UTILITIES CO.  
KENWEL PRINTERS, INC.  
KEYBANK  
KEYSTOP INVESTORS, INC.

KHOURY, JOHN  
KIRK, PAUL  
KIRK, RICK  
KRG HAMILTON CROSSING, LLC  
KUTINA, CHARLES  
LAFORCE  
LAKE COUNTY DEPARTMENT OF U  
LAKE COUNTY DEPT./PUBLIC WO  
LANSING BOARD OF WATER & LI  
LAUREL PARK RETAIL PROPERTI  
LAWS\*N FLAG SUPPLY COMPANY  
LEVIS COMMONS, LLC.  
LEVY, YALE  
LEWIS & KAPPES, P.C.  
LIBERTY MUTUAL  
LIEBERMAN RESEARCH WORLDWID  
LINENS OF THE WEEK  
LINNABARY AND ASSOCIATES  
LOUISVILLE GAS AND ELECTRIC  
LOUISVILLE WATER COMPANY  
LTO ANYTHING LLC  
LUMPE AND RABER  
M & E RESTAURANT LLC  
M & E WARRENVILLE, LLC  
MAC BRIDE, RYAN  
MACARTHUR SHOPPING CENTER L  
MADDEN FAMILY LLC#3  
MAHONEY ENVIRONMENTAL  
MAKE A WISH OF MICHIGAN  
MALENICK, DONAL H.  
MANGO INVESTMENTS  
MARKETPLACE @ VERNON HILLS  
MARK'S REPAIR SERVICE, LLC  
MARSHALL TOWNSHIP MUNICIPAL  
MATHER, PEGGY  
MATRIX  
MATRIX MEDIA SERVICES, INC.  
MATRIX TELECOM, INC.  
MAX & ERMA'S HEALTH INS. TR  
MAX ERMA MANAGEMENT COMPANY  
MC Q CLEAN, LLC.  
McCURDY & ASSOCIATES, INC.  
MCKINLEY CENTRE  
MEADOWBROOK ASSOCIATES, LLC  
MECKLENBURG CIRCUIT COURT  
MEGAPATH NETWORKS INC.  
MICHIGAN DEPT. OF TREASURY  
MICHIGAN GUARANTY AGENCY  
MICHIGAN LOGOS, INC  
MICRO CENTER  
MIDDLETOWN MUNICIPAL COURT,  
MILLCREEK PAVILION  
MILLCREEK TOWNSHIP SEWER RE  
MILLER'S TEXTILE SERVICES  
MINDSHARE TECHNOLOGIES INC.

MITEL NETWORKS INC  
MONGIOVI AND SON  
MONROE MECHANICAL, INC.  
MONROEVILLE WATER AUTHORITY  
MONSTER, INC.  
MONTGOMERY COUNTY SANITARY  
MOORE, ANNAMARIE  
MORSE & HAMILTON  
NATIONAL CITY BANK  
NATIONAL FUEL  
NC DEPT. OF REVENUE  
NCO FINANCIAL SYSTEMS, INC.  
NEORS  
NEXSEN PRUET, PLLC  
NICOR GAS  
NIX, ANTHONY T  
NORFOLK DEPARTMENT OF PUBLIC  
NORRIS, ERICA  
NORTH CAROLINA STATE EDUC A  
NORTH HILL GLASS & MIRROR C  
NORTH SHORE GAS  
NORTHRIDGE CROSSING LP  
NP MAX & ERMA'S, LLC  
OHIO CUSTODIAL MAINTENANCE  
OHIO DIVISION OF LIQUOR CON  
OHIO DIVISION OF UNCLAIMED  
OHIO EDISON  
OHIO LOGOS, INC.  
OHIO TREASURER KEVIN L BOYC  
OPTIMUM CARD SOLUTIONS  
ORANGE TREE EMPLOYMENT SCRE  
PA. DEPT. OF REVENUE-HORNES  
PARKING LOT MAINTENANCE SYS  
PARKVIEW TERRACE, INC.  
PARTRIDGE CREEK FASHION PAR  
PATCH FAMILY LIMITED PARTNE  
PECO INC.  
PEMBROKE SQUARE ASSOCIATES  
PENELEC  
PENN AVENUE PLACE ASSOCIATE  
PENN POWER  
PENNSYLVANIA-AMERICAN WATER  
PERFORMANCE MECHANICAL CONT  
PERKINS, ASHLEE  
PETERS TOWNSHIP SANITARY AU  
PHD MARKETING SERVICES, LLC  
PHONE CHECK, INC.  
PIEDMONT NATURAL GAS COMPAN  
PIPES, EVAN  
PITNEY BOWES INC.  
PITTSBURGH IMPRINTING INC  
PORRITT, KAITLIN  
PORTER, WRIGHT, MORRIS  
PORTFOLIO RECOVERY ASSOCIAT  
POSTMASTER

PRECISION KLEEN INC  
PRECISION PLUMBING AND DRAI  
PRICE, AARIKA  
PRIMO RESTAURANT MANAGEMENT  
PROFESSIONAL BOWLERS ASSOCI  
PROFESSIONAL HEATING & COOL  
PROFILES INTERNATIONAL INC  
PROFORMA  
PROMENADE DELAWARE, LLC.  
PRUDENTIAL INSURANCE COMPAN  
PURE AIR FILTER SALES AND S  
RACK DRAFT SERVICES  
RECRUITING RESOURCES LLC  
RENOVATORS, INC.  
RESCUE ROOTER  
RESTAURANT MECHANICAL SERVI  
RICE, CAROLYN TREASURER  
RITTER, CHARLES COMPANY  
RIVERTOWN CROSSINGS  
RLV HUNTER'S SQUARE LP  
ROBERTSON MORRISON INC.  
ROKAKIS, JAMES CUYAHOGA CTY  
ROSCOE  
ROSEMONT COMMONS DELAWARE L  
ROTO ROOTER  
ROTO-ROOTER  
RRP SYCAMORE PLAZA LP  
RUFFIN, ASHLEY  
RYAN, LECLAIR  
S.S. KEMP & CO.  
SAGE DAYTON, LTD.  
SAIDINER, ALVIN AND ROSALIE  
SCHERER LOCK & SUPPLY, INC.  
SCHIMM, AMANDA  
SCHMIDT, RICHARD  
SCHUSTER CONCEPTS  
SCOTT CONSTRUCTION  
SCOTT TWP.  
SEARS, MICHAEL  
SECRETARY OF STATE  
SENN BROTHERS PRODUCE  
SERVISOFT OF MIDDLEFIELD-S.  
SHOES FOR CREWS, LLC  
SHORT TERM LOANS L.L.C.  
SIEGEL, MOSES, SCHOENSTADT  
SIESEL, MARVIN AND URSULA  
SIMON PROPERTY GROUP, L. P.  
SIMPLEXGRINNELL FIRE & SECU  
SLAVIK, RHEA  
SMITH, A. F. ELECTRIC INC.  
SONITROL SECURITY SYSTEMS  
SONITROL SECURITY SYSTEMS-S  
SONITROL TRI-COUNTY  
SOUTH CENTRAL POWER COMPANY  
SPECTRUM UTILITIES SOLUTION

SPIRIT FINANCE CORPORATION  
SPRINT  
SPRINT-(MIS DEPT)  
SRK SYLVANIA ASSOCIATES, LL  
STAPLES BUSINESS ADVANTAGE  
STARK COUNTY SANITARY ENGIN  
STATE OF MICHIGAN-DELEG, UI  
STATE OF MICHIGAN-SAC  
STAUNTON GENERAL DISTRICT C  
STOUGH ASSOCIATES  
SUBURBAN NATURAL GAS COMPAN  
SYKES, BOURDON, AHERN, & LE  
SYLVANIA TOWNSHIP  
SYSCO CENTRAL WAREHOUSE  
TALX UCEXPRESS  
TAYLOR PLUMBING INC.  
TIME WARNER CABLE  
TOLEDO EDISON  
TOLEDO MUNICIPAL COURT  
TOUCHTONE COMMUNICATIONS  
TOWNSHIP OF NORTH FAYETTE  
TRABON PRINTING  
TRANSOURCE/B2DIRECT,INC.  
TREAS. OF ALLEGHENY  
TREASURER OF STATE OF OHIO  
TREASURER, VIRGINIA BEACH,  
TREASURER-CUYAHOGA COUNTY,  
TRINITY MECHANICAL SYSTEMS,  
TURNER ACCEPTANCE CORP.  
TWELVE OAKS MALL LTD. PRTR  
TYREE, KELSEY  
U. S. DEPARTMENT OF EDUCATI  
U.S. DEPARTMENT OF EDUCATIO  
UGI ENERGY SERVICES, INC.  
ULINE  
UNCLAIMED PROPERTY DIVISION  
UNIFIRST CORPORATION  
UNITED FACILITIES SERVICES  
UNITED HEALTHCARE INSURANCE  
UNITED STATES POSTAL SERVIC  
UPAC  
VECTREN ENERGY DELIVERY  
VERIZON  
VERIZON NORTH  
VERIZON WIRELESS  
VILLAGE OF BURR RIDGE, IL.  
VILLAGE OF DEER PARK  
VILLAGE OF GURNEE  
VILLAGE OF HOFFMAN ESTATES,  
VILLAGE OF PALATINE  
VILLAGE OF ROCHESTER HILLS  
VILLAGE OF WOODRIDGE  
VINWOOD DEVELOPMENT LLC  
VIRGINIA DEPARTMENT OF TAXA  
VIRGINIA DEPT. OF ALCOHOLIC

VIRGINIA NATURAL GAS INC.  
WACMA  
WALBY, NICHOLAS  
WASHINGTON COUNTY DRS, FAMI  
WATERWORKS COMFORTWORKS  
WEA BELDEN LLC  
WEINSTEIN, JOHN K.  
WEISS INVESTMENTS  
WELCOMEMAT SERVICES, INC.  
WELLS FARGO FOOTHILL, INC.  
WELLS FARGO INSURANCE SERV.  
WEST VIEW WATER AUTHORITY  
WEST-CAMP PRESS, INC.  
WI SCTF  
WILES BOYLE BURKHOLDER & BR  
WILKINS, BRYANT  
WILLIAMSBURG/JAMES CITY CIR  
WINDSTREAM (FORMERLY ALLTEL  
WINGATE INN POLARIS  
WOLPOFF & ABRAMSON, L.L.P.  
XO COMMUNICATIONS  
ZBP-K LLC  
ZIPF, CARL LOCK SHOP, INC.  
ZOELLNER, KENT

**Significant Equity Holders:**

Gary L. Reinert, Sr.  
G&R Acquisition, Inc.

**Client Counsel/ Attorney's Name:**

Robert O. Lampl, Elsie Lampl

**Other Interested Parties:**

Fifth Third Bank -- cash management accounts  
Reed Smith, LLP, Attorney for the Agent  
Raintree Capital Advisors, LLC, Financial Advisors for the Agent  
Bailey Cavalleri, LLC, Attorney for National City Bank  
McGuire Woods LLP, Attorney for the Unsecured Creditors Committee  
Walker Nell Partners, Financial Advisors for the UCC.  
Office of the U.S. Trustee, Region 3  
Roberta A. DeAngelis, Acting U.S. Trustee  
Heather Sprague, Office of the United States Trustee

## **EXHIBIT B TO SUPPLEMENTAL VERIFIED STATEMENT**

### **Max and Erma's Restaurant, Inc.**

#### **Creditors<sup>1</sup>**

American Electric Power  
American Express  
AT&T  
BP  
Ecolab  
Energen Inc.  
Exelon Energy, Inc.  
Fifth Third Bank  
Georgia Power Co.  
GE Franchise Finance  
John Hancock  
Keybank  
National City Bank  
Pitney Bowes Inc.  
PNC Bank N.A.  
Prudential Insurance Co  
The Huntington National Bank  
Ugi Energy Services, Inc  
Verizon

#### **Members of Noteholders Group<sup>2</sup>**

American Express  
Ikon Office Solutions  
Prudential Insurance Co

#### **Professionals & Advisors<sup>3</sup>**

<sup>1</sup> A&M is currently advising or has previously advised these parties or their affiliates as creditors or various official creditors' committees of which these parties or their affiliates were members or which represented the interests of these parties or their affiliates.

<sup>2</sup> A&M is currently advising or has previously advised various official or unofficial noteholders' committees of which these parties or their affiliates were members or which represented the interests of these parties or their affiliates.

<sup>3</sup> These professionals have represented clients in matters where A&M was also an advisor (or provided crisis management) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

CB Richard Ellis  
Porter, Wright, Morris

#### **Clients of A&M and/or its Affiliates<sup>4</sup>**

ADP Columbus Region  
American Electric Power  
American Express  
AT&T  
BP  
Capital One Bank  
CB Richard Ellis  
CBS Radio  
Cintas Corporation #333  
Coca Cola  
Comcast  
Cox Communications  
Direct Energy  
Duke Energy  
Eagle Publishing Company  
Energen Inc.  
Exelon Energy, Inc.  
Fifth Third Bank  
GE Franchise Finance  
Great Lakes Gas  
Hess Corporation  
Indiana Dept. of Rev  
InfoPrint Solutions Company  
Inland US Management LLC  
Jaguar Credit Corp  
Kentucky Utilities Co.  
Keybank  
Liberty Mutual  
Louisville Gas And Electric  
National City Bank  
PNC Bank N.A.  
Prudential Insurance Co  
Rescue Rooter  
Robert Half Technology

<sup>4</sup> A & M and/or an affiliate is currently providing or has previously provided certain consulting services to these parties or their affiliates in wholly unrelated matters.

Staples Business Advantage  
Sysco Central Warehouse  
SYSCO Corporation  
Time Warner Cable  
United Healthcare Insurance  
United States Postal Service  
Verizon  
Xo Communications

**Significant Equity Holders<sup>5</sup>**

ADP Columbus Region  
American Express  
BP  
CBS  
GE Franchise Finance  
Insight Communications  
John Hancock  
Keybank  
PNC Bank N.A.  
Prudential Insurance Co

**Significant Joint Venture Partners<sup>6</sup>**

Sprint PCS

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<sup>5</sup> These parties or their affiliates are significant equity holders of other clients or former clients of A&M or its affiliates in wholly unrelated matters.

<sup>6</sup> These parties or their affiliates are significant joint venture partners of other clients or former clients of A&M or its affiliates in wholly unrelated matters.